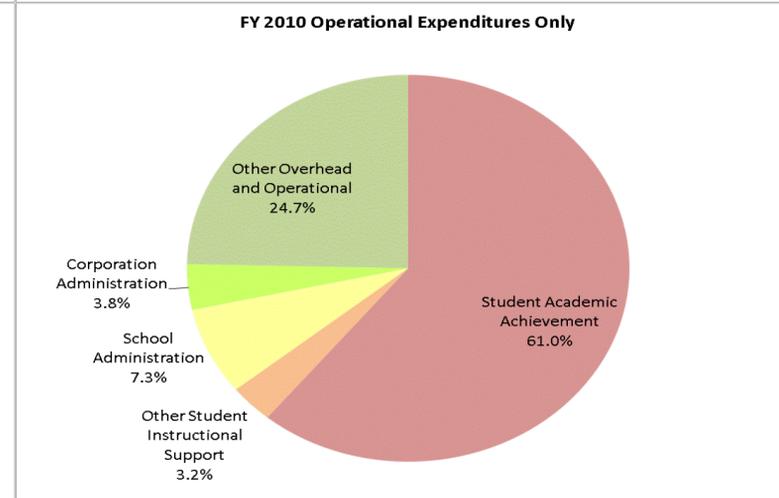
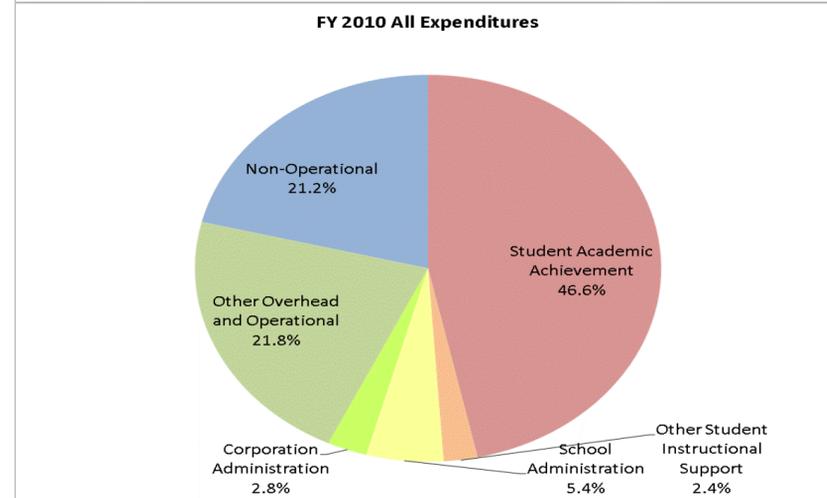
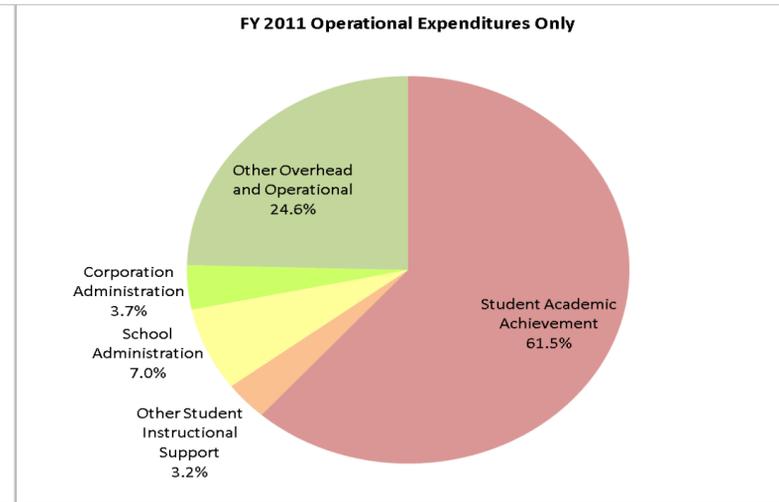
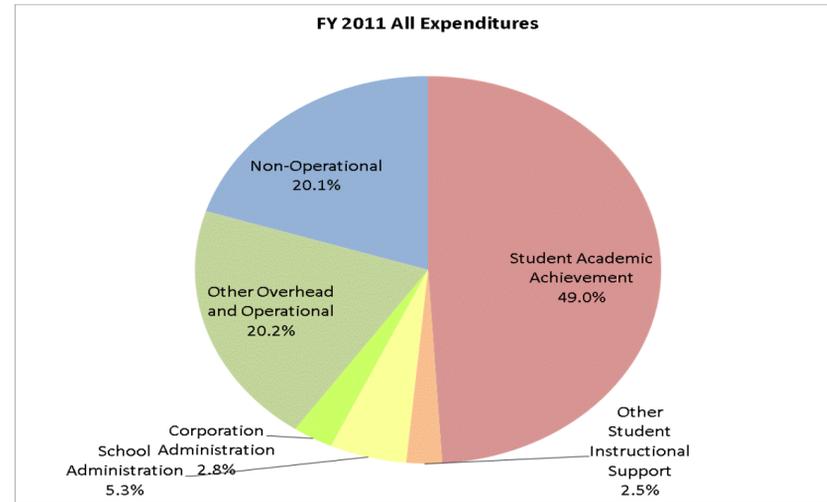


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
South Putnam Community Schools (6705)**

South Putnam Community Schools (6705)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$5,437,954	46.4%	\$6,897,437	42.3%	\$6,694,603	46.6%	\$7,234,225	49.0%
Student Instructional Support	\$916,242	7.8%	\$1,399,099	8.6%	\$1,106,797	7.7%	\$1,152,662	7.8%
Overhead and Operational	\$2,893,486	24.7%	\$3,094,371	19.0%	\$3,530,494	24.6%	\$3,401,525	23.1%
Nonoperational	\$2,476,434	21.1%	\$4,897,245	30.1%	\$3,039,817	21.2%	\$2,965,783	20.1%
Grand Total	\$11,724,116		\$16,288,152		\$14,371,711		\$14,754,194	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	54.2%	50.9%	54.3%	56.8%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
South Putnam Community Schools (6705)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,827,228	\$1,812,689	\$2,733,707	\$2,957,264	62%	63%	8%
	11300 Regular Programs; High School	\$1,354,944	\$1,297,061	\$2,098,974	\$2,250,537	66%	74%	7%
	11350 Regular Programs; High School; Academic Honors Diploma	\$8,550				-100%		
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs		\$27,000	\$13,239	\$21,206		-21%	60%
	11410 Vocational Education; Agriculture A	\$68,330	\$72,780	\$94,752	\$53,006	-22%	-27%	-44%
	11450 Vocational Education; Consumer and Homemaking	\$48,700	\$32,824	\$85,876	\$95,927	97%	192%	12%
	11470 Vocational Education; Business Education	\$3,136				-100%		
	11590 Other Vocational Education Programs		\$126	\$13,102			-100%	-100%
	11630 Regular Programs; Alternative Education Programs; High School		\$2,297	\$11,526			-100%	-100%
	12110 Gifted And Talented; Gifted and Talented		\$5,386	\$897	\$2,970		-45%	231%
	12150 Gifted And Talented; High Ability Student Programs			\$28,412	\$8,435			-70%
	12210 Mental Disabilities; Mild Mental Disabilities			\$40,542	\$43,954			8%
	12320 Physical Impairment; Multiple Disabilities				\$511			
	12350 Physical Impairment; Homebound	\$7,568	\$1,935	\$96		-100%	-100%	-100%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time			\$60,740	\$65,870			8%
	12420 Emotional Disabilities; Emotional Disabilities; All Others			\$2,661				-100%
	12510 Culturally Different; Communication Disorders	\$48,225	\$40			-100%	-100%	
	12520 Culturally Different; Compensatory			\$205				-100%
	12610 Learning Disability	\$162,852	\$208,601	\$419,271	\$463,793	185%	122%	11%
	12810 Special Education Preschool	\$59,144	\$39,584	\$48,074	\$44,454	-25%	12%	-8%
	14300 Summer School Programs; High School	\$19,890	\$20,073	\$18,314	\$14,780	-26%	-26%	-19%
	16200 Preventive Remediation	\$2,804	\$14,368	\$35,717	\$13,265	373%	-8%	-63%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$208,714	\$215,947	\$227,148	\$281,040	35%	30%	24%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$432,785	\$525,889			-100%	-100%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements			\$152,574	\$268,545			76%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$4,551				-100%		
	22130 Improvement of Instruction; Instructional Staff Training	\$7,500			\$526	-93%		
	22210 Library/Media Services; Service Area Direction	\$2,672				-100%		
	22220 Library/Media Services; School Library	\$92,598	\$76,761	\$72,134	\$80,616	-13%	5%	12%
	22230 Library/Media Services; Audiovisual	\$529				-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration		\$221,296	\$125,915	\$148,290		-33%	18%
	22350 Instruction, Related Technology; Systems Operations			\$32,303	\$44,534			38%
	22360 Instruction, Related Technology; Network Support	\$4,901	\$1,737	\$243,191	\$216,487	> 500%	> 500%	-11%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel				\$1,950			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$128,713	\$133,321	\$95,554	\$116,254	-10%	-13%	22%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$7,310	\$47,849	\$3,662	\$4,256	-42%	-91%	16%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services			\$36,016	\$35,754			-1%
	26497 2007 Account Code - Teachers Retirement Fund	\$178,659	\$232,088					
Student Academic Achievement Total		\$4,680,304	\$4,989,651	\$6,694,603	\$7,234,225	55%	45%	8%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services		\$4,000	\$6,500	\$6,500		63%	0%
	21210 Guidance Services; Service Area Direction	\$11,407	\$2,025			-100%	-100%	
	21220 Guidance Services; Counseling Services	\$163,478	\$234,045	\$233,672	\$238,483	46%	2%	2%
	21290 Guidance Services; Other Guidance Services	\$252	\$1,771	\$2,763		-100%	-100%	-100%
	21340 Health Services; Nurse Services	\$56,946	\$61,362	\$91,413	\$118,490	108%	93%	30%
	21390 Health Services; Other Health Services			\$1,496	\$1,496			0%
	21990 Other Support Services, Students; Other Student Services		\$6,091	\$2,017			-100%	-100%
	24100 Office of The Principal	\$519,159	\$707,232	\$768,935	\$787,614	52%	11%	2%
	24900 Other Support Services, School Administration	\$2,145			\$79	-96%		
Student Instructional Support Total		\$753,386	\$1,016,527	\$1,106,797	\$1,152,662	53%	13%	4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$60,163	\$89,242	\$41,121	\$44,329	-26%	-50%	8%
	23150 Board of Education; Legal Services	\$1,226			\$3,750	206%		
	23160 Board of Education; Promotion Expenses	\$477	\$200	\$586	\$860	80%	330%	47%
	23210 Executive Administration; Office of The Superintendent	\$181,268	\$207,253	\$303,953	\$320,688	77%	55%	6%
	23220 Executive Administration; Community Relations	\$91				-100%		
	23230 Executive Administration; Staff Relations and Negotiations	\$1,500				-100%		
	23290 Executive Administration; Other Executive Administration Services	\$29,871	\$86,040	\$14,405	\$17,076	-43%	-80%	19%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
South Putnam Community Schools (6705)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25160 Fiscal Services; Financial Accounting	\$377				-100%		
	25191 Other Fiscal Services; Refund of Revenue	\$1,412	\$2,993	\$6,478	\$1,717	22%	-43%	-73%
	25192 Other Fiscal Services; Petty Cash	\$425	\$375	\$189	\$86	-80%	-77%	-54%
	25195 Other Fiscal Services; Bank Account Service Charge	\$548	\$1,155	\$970	\$1,956	257%	69%	102%
	25199 Other Fiscal Services; Other			\$23,030	\$17,384			-25%
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel			\$125	\$534			327%
	25890 Other Technology Services			\$7,440	\$9,656			30%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$100,005	\$55,122	\$61,165	\$62,682	-37%	14%	2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$592,030	\$686,980	\$956,441	\$1,060,235	79%	54%	11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$257,035	\$9,535	\$4,592	\$20,867	-92%	119%	354%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$172,372	\$267,473	\$207,971	\$193,547	12%	-28%	-7%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,860	\$2,691					
	26499 2007 Account Code - Other	\$25,850	\$54,929					
	26700 Operation and Maintenance of Plant Services; Insurance	\$31,085	\$53,518	\$101,686	\$101,335	226%	89%	0%
	27010 Student Transportation; Service Area Direction	\$46,077	\$45,103	\$57,147	\$52,319	14%	16%	-8%
	27100 Student Transportation; Vehicle Operation	\$246,158	\$285,955	\$469,638	\$474,333	93%	66%	1%
	27200 Student Transportation; Monitoring Services	\$1,602	\$2,741	\$783	\$1,527	-5%	-44%	95%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$196,578	\$217,205	\$250,212	\$290,677	48%	34%	16%
	27400 Student Transportation; Purchase of School Buses	\$200,042	\$116,927	\$493,505	\$193,651	-3%	66%	-61%
	27500 Student Transportation; Insurance on Buses	\$17,489	\$21,716	\$22,979	\$5,696	-67%	-74%	-75%
	27700 Student Transportation; Contracted Transportation Services	\$15,632	\$808			-100%	-100%	
	27900 Student Transportation; Other Student Transportation Services	\$2,293		\$15,751	\$17,852	> 500%		13%
	31100 Food Services Operations; Service Area Direction	\$16,696	\$18,331	\$36,215	\$37,850	127%	106%	5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$149,105	\$143,795	\$170,964	\$175,466	18%	22%	3%
	31400 Food Services Operations; Food Purchases	\$209,575	\$232,856	\$280,752	\$293,366	40%	26%	4%
	31900 Other Food Services	\$8,353	\$3,195	\$2,397	\$2,087	-75%	-35%	-13%
Overhead and Operational Total		\$2,569,195	\$2,606,138	\$3,530,494	\$3,401,525	32%	31%	-4%
Nonoperational								
	33400 Athletic Coaches	\$37,303	\$26,438	\$43,841	\$42,472	14%	61%	-3%
	33990 Other Community Services; Other	\$1,260	\$864	\$90		-100%	-100%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$52,105	\$80,719	\$53,275	\$31,896	-39%	-60%	-40%
	45100 Building Acquisition, Construction and Improvements	\$188,084	\$2,001,770	\$71,919	\$50,711	-73%	-97%	-29%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$33,947	\$105,350	\$35,350		-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$148,673	\$191,083	\$4,046	\$3,229	-98%	-98%	-20%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$414,786	\$52,962	\$77,171	\$33,244	-92%	-37%	-57%
	51100 Debt Services; Principal on Debt; Bonds		\$244,485	\$110,000	\$115,000		-53%	5%
	52100 Debt Services; Interest on Debt; Bonds			\$133,782	\$128,918			-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$20,366	\$82,537			-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,571,588	\$1,989,000	\$1,122,808	\$1,455,102	-7%	-27%	30%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$1,282,692	\$1,012,398			-21%
	54200 Common School Fund; Principal		\$111,875	\$81,250	\$75,000		-33%	-8%
	54250 Common School Fund; Interest			\$23,594	\$17,813			-25%
Nonoperational Total		\$2,468,112	\$4,887,082	\$3,039,817	\$2,965,783	20%	-39%	-2%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$132,007	\$106,192					
	26492 2007 Account Code - Social Security	\$415,606	\$434,115					
	26493 2007 Account Code - Workmen's Compensation	\$36,122	\$33,906					
	26494 2007 Account Code - Group Insurance	\$661,972	\$1,532,371					
	26496 2007 Account Code - Unemployment Compensation	\$921	\$11,856					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$6,492	\$670,314					
Prorated By Fund Total		\$1,253,119	\$2,788,754					